

Business Property Codes

Code	Interpretation
09	Rented or Leased Items
10	Items Rented or Leased to Others
14	Equipment, Machinery, Fixtures, Furnishings
16	Leasehold Improvements
18	Public Utilities Centrally Assessed by State
20	Mining Equipment and Machinery
21	Farm Equipment and Machinery
25	Local Public Utilities
30	Possessory Interest
40	Oil-Gas Leases